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1968

## How to hire staff assistants in public accounting firms

American Institute of Certified Public Accountants. Ad Hoc Committee on Staff Recruiting

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How to hire  
staff assistants in public  
accounting firms



### *Acknowledgement*

The cooperation and help of many people in preparing this booklet is gratefully acknowledged.

These people include certified public accountants, placement directors, students, professors, and staff assistants in public accounting firms.

#### **Ad Hoc Committee on Staff Recruiting**

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666 Fifth Avenue, New York, New York 10019*

# Introduction

## **Why this booklet was written**

*by John L. Carey*

A number of Institute members have said recently that a simple "how-to-do-it" manual on recruiting would help many practicing CPAs. Here it is.

The professional accountant is generally an amateur in personnel relations. Yet he is forced to forsake his clients for part-time forays into an arena swarming with hungry professional directors of personnel relations departments.

This booklet is written primarily for the CPA in this kind of position. The Institute's *ad hoc* committee which supervised publication consisted of six men from firms with two, four, six, seven, and twenty-four partners. They know from experience the recruiting problems of "small" or "medium-sized" firms.

The booklet was drafted by John Ashworth of the Institute's examinations division, who interviewed and obtained opinions and observations from many CPAs (in addition to those on the *ad hoc* committee), students, new staff assistants, placement directors, and professors. Also, other studies of personnel placement in business and the professions are used and cited as they seem to throw light on the recruiting problems of certified public accountants.

It is probably self-evident that there can be no single recruiting blueprint that will serve firms of all sizes, with different

kinds of clients, and in different environments. Therefore, this booklet does not say what *you* should do.

But it says a good deal about what is being done. It includes suggestions based on successful experience, reports without value judgments, drafts of practical aids, and data relating to the overall manpower situation that may help your planning. It is hoped that there is something in all this that will assist you in obtaining the kind of new staff members you want.



**Administrative Vice-President  
American Institute of Certified  
Public Accountants**

***Ad Hoc Committee on Staff Recruiting***

*Louis J. Berman*

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*Richard Collins Rea*

*Eli Werlin*

*Charles H. Zwicker*



## Planning, Time and Money

The pattern of staff recruiting in many CPA firms is shown in Exhibit 1, page 4.

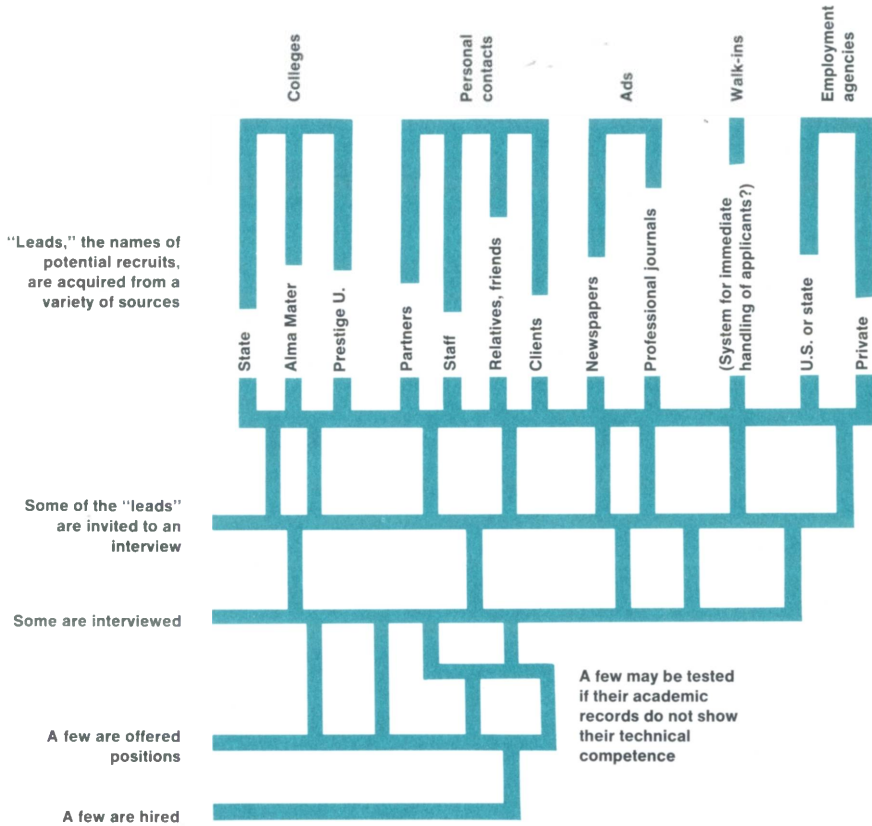
The order of events does not always follow this pattern. For example, many college records include ratings in the Institute's testing program; so this information becomes available to recruiters even before interviews.

George S. Odiorne and Arthur S. Hann have reported that, in recruiting business and engineering graduates at the University of Michigan in 1960, companies generally considered about ten leads in order to make one "hire." (Odiorne is Director of the Bureau of Industrial Relations at the Graduate School of Business Administration at the University of Michigan; Hann is Director of the Placement Service of the school.) This ratio will not hold for all CPA firms for many reasons. However, comparing the ratio in your own firm to this norm may throw light on two categories of questions:

1. Is it necessary for you to consider more than an average number of leads in order to make one hire? If so, what is the explanation? Is it because your standards are exceptionally high—and you, therefore, are willing to pay the price of extra effort?



## EXHIBIT 1



Or are you wasting time because some of your sources are not productive?

2. Do you make one hire after considering less than an average number of leads? If so, what is the explanation—and the effect? By being penny-wise about time and money spent on recruiting, are you being pound-foolish in getting incompetent staff assistants and all the troubles that follow?

Some CPAs have admitted that they keep no adequate records of time spent recruiting; so their costs are unknown. However, the New York recruiting ad firm of Deutsch & Shea asked 141 active recruiters of technical professionals to supply figures on cost per hire and came up with an average of \$1,780.

For some CPA firms, there is no doubt a harsh lesson implicit in

these data regarding time and money spent on recruiting. It is that haphazard and unplanned recruiting efforts, generally in response to short-range needs, are not likely to work. Competent staffs—college educated and professionally dedicated—don't grow by magic. Planning, time and money are needed.

# Leads and Invitations to an Interview

Leads almost always come from one of five sources: colleges, personal contacts, ads, walk-ins, or employment agencies.

## 1. Colleges

The accounting profession as a whole hires its largest number of new staff assistants directly from the colleges. The percentage of those so hired may be decreasing slightly because of the draft. Some college graduates do not return to their alma maters' placement offices after stints in the armed forces; so they must be recruited from other sources.

Recent articles in *The Journal of College Placement* indicate that the assistance of placement directors to the accounting profession is far from exhausted. In the small colleges particularly, the directors can be quite helpful; here, too, the good students are more likely to be bypassed by high-pressure professional personnel men. Recruiters from big companies naturally gravitate toward larger colleges (partly because it is more efficient to meet a lot of prospects in one place if you need to hire a lot of people). However, the assumption that there are relatively untapped manpower resources in small colleges is based on observation of the national scene. This situation does not exist in all localities.

It is well to check whether a small college's course of study counts toward meeting the educational requirements for the certificate.

One of the best ways to find good staff assistants in the colleges is to know the professors.

If no one in the firm is acquainted with any college professors, a good way to establish a relationship would be to render assistance by providing them with available case materials or problems based on practical experience. As the professor uses these materials, he naturally gives credit to the firm. Thus his students learn in some depth the nature of a specific professional service, and they acquire respect for the firm responsible.

Do you work with professors in the professional recruiting drives of the societies or the Accounting Careers Council?

If you invite a professor to visit your office, you should be prepared to give useful information. (The visit should not be a mere sight-seeing tour.) Professors are generally interested in the broad philosophy and long-range goals of a firm. Confidence that your firm will provide good futures for good men will naturally spur them to exert themselves in your behalf.

It is an informed guess that fairly small accounting firms are more and more frequently arranging summer internships for young accounting instructors or assistant professors.

Ordinarily, university placement directors don't know accounting students as well as the accounting professors do. However, the placement directors are organized to help recruiters although their first responsibility is to students and alumni. They give the following advice to recruiters.

Set down in writing precise descriptions of the positions you wish to fill. Writing a letter in which you do this is a good way to begin a relationship with a placement officer.

If you have a firm brochure or a standard letter describing employment by your firm (see sample letter on page 20), leave copies in the placement director's office.

If the placement office provides you with well-organized and useful records, so that you can exercise judgment in selecting students you wish to interview, thank the director. Good records include not only grades but also information about extracurricular activities, employment, and faculty ratings. (In some offices, there is insufficient manpower for keeping adequate records. The placement director may *also* have a personnel problem.)

Win the goodwill of the receptionist or secretary. In many offices,

she is the one who gives students brochures or other written information about positions in public accounting.

Exercise a certain restraint and taste about "bird-dogging" (taking to dinner or otherwise hosting everybody even remotely connected with recruiting). Placement directors agree that the effectiveness of such activity is vastly overestimated, especially in connection with professional accounting.

Contact the placement directors early in the season to make up your schedule for interviews. "Early in the season" is open to a variety of interpretations because there is a wilder rush on some campuses than on others. Unless you have evidence that "later" will do, better be on the safe side and make up your interviewing schedule before the end of October.

If a bulletin board system is used at a college, prepare your own description of the position to be filled for posting. Usually, the placement office will duplicate for other bulletin boards and interested departments.

If you advertise in a school paper (see Exhibit 2, page 9), make the publication of the ad and your visit coincide.

Tell the placement director about students you wish to interview in terms of their college records. Directors are very emphatic in recommending realism. Don't plead for an impossible collection of talents. Don't ask for a "good" personality—which is all things to all people. And don't put your requirements in terms of public accounting performance unless you have good reason to believe that a particular director will really understand you.

Above all, placement directors urge realism about grades. Recruiters can save time and money if they are frank about the academic level of the men and women they wish to hire. Many recruiters say that they wish to interview only students with a B average or those in the top third of the class. This may or may not be realistic, depending mainly on your salary offers. The fact is that only about 7 per cent of accounting students graduate with honors (*cum, magna* or *summa*). About 19 per cent belong to an honor society based on academic achievement. Since about 81 per cent of accounting students have no honors, it is obvious that a lot of accounting firms will have to make do with staff assistants who have not been honor students.

Incidentally, the undistinguished academic records of many accounting students should not be taken as *prima facie* evidence of lack of potential. Frequently, accounting students work while in college. This factor affects grades but not necessarily the long-range

## **ACCOUNTING STUDENTS**

Invitation extended to visit  
midtown medium-sized CPA firm

**Saturday Morning, November 11, 1967**

Program consisting of:  
Tour of office and facilities  
Discussion led by partners and staff  
Questions and answers  
Buffet lunch

Full particulars and registration at

**OFFICE OF PLACEMENT DIRECTOR**

Ivy Hall, State University

development of an individual. It is likely that there are C students who will become good accountants.

Some CPAs have reported that they can get a more stable staff if they recruit more average students and fewer top students, who are prone not to stay. One medium-sized firm developed its own rather expensive psychological tests, mainly to diagnose who the "Indians" were; in the past it had recruited too many over-achievers who were all disappointed when they didn't become partners "within two or three years."

In view of the discussion above, it is apparent that a CPA should not simply call a college placement office "cold" and say, "Send me an accountant." This is a wrong approach. As one placement director said, "In the last analysis it's the students themselves who decide whether a firm will be a successful recruiter on their campus. They learn via the grapevine how graduates are doing with various firms, and how they like them. Also, a firm should recruit year after year on the same campus in order to become known."

If you have not recruited on campuses, you should not become

discouraged upon finding out that there is likely to be a time lag between starting college recruiting and doing *effective* college recruiting. But the longer you postpone starting, the longer you postpone the benefits.

If you have recruited on campuses, you are following the norm if you have revised your recruiting tactics from time to time. Certainly, this has been the experience of business. The National Industrial Conference Board recently surveyed 180 manufacturing company executives and found that 60 per cent have been obtaining the new college graduates they need; 40 per cent have not. Also, quite a few of the 60 per cent indicated that at some earlier time their recruiting programs had proved disappointing and had required amendment. Adaptability to changing conditions, and perhaps to changing needs in your firm, is a virtue in campus recruiting.

## **2. Personal contacts**

Probably, most new staff assistants who enter CPA firms via this route have been contacted by the firm either early in college or even in high school. Someone in the firm interests a promising young man or woman in accounting as a career. By the time the recruit is a college senior, he has a feeling of confidence about working for the firm.

Some firms are helped a great deal in their college recruiting by the public relations efforts of partners and staff in behalf of recruiting for the profession generally. For example, one small firm has been inviting college freshmen and sophomores (who have not yet selected their majors) to visit the offices and get some inkling of what public accounting is all about. This time spent on vocational guidance enhances the firm's image before clients and community. But even more important, capable young men and women are attracted to the profession—some winding up eventually in the firm that arranged the visit, and some elsewhere. It is probable that the total cost of recruiting in this firm (including the cost of visits) is less than average. Perhaps the most important benefit of all is that the partners don't even worry about the problem.

The young men hired have often been contacted *four or five years* before they actually go to work.

A periodic review of sources of personal contacts with potential young accountants can be productive. Young staff assistants often



have friends who are accounting majors back at alma mater. The senior partner in one small firm said, "One of my biggest mistakes in recruiting was that I used to do it myself. I was the wrong one. Through pure coincidence I sent one of my younger partners to his alma mater. He was very successful. He could say nice things about our firm without it sounding 'puffy' as it would if I had said them. But there was an even more significant development. The recruits could look at him and say to themselves, 'If he's been out of school five years, and is now a CPA and a partner in his firm, then I can do it.' They could identify with him but not with me. As a result of this experience, I have done my last recruiting. The younger men will handle it from now on."

Some CPAs are expanding their personal contacts through participation in the program of the U. S. Chamber of Commerce called "Operation Native Son." The main features of this program consist of a career day (with booths manned by people able to give specific information about job opportunities) and a flow of resumes from job candidates to appropriate employers. It may be desirable for at least one CPA representing a local society chapter to become a member of each sponsoring committee for this program. The Community Career Opportunities Conferences launched under this program have moved in successive years from one city to four cities to 25 to 75 to 150 in 1967.

### **3. Advertisements**

In Opinion Number 11, the Institute's ethics committee has the following to say about help-wanted advertisements:

*An advertisement for "help wanted" in any publication shall not be in the form of display advertising when the name of a member or associate, or of a firm of which he is a partner, appears anywhere in the advertisement. In display advertising the use of telephone number, address or newspaper box is permissible.*

*In help-wanted classified advertisements, other than display, the name of the firm, member, or associate should not appear in boldface type, capital letters, or in any other manner which tends to distinguish the name from the body of the advertisement.*

An increasingly popular type of display ad is the invitation, extended to students, to visit the offices of public accounting firms on

Saturday mornings. Such ads can be placed in student papers, without the name of the firm. (See Exhibit 2, page 9.) When students respond to the ad, the placement director gives them the name and address of the firm, and he notifies the firm as to how many will show up for the buffet lunch.

Help-wanted classified ads probably attract the second largest number of new staff assistants, after college recruiting. However, some CPAs regard such ads as, at best, a necessary evil. One CPA said, "If you have to recruit your staff through newspaper ads, you're scraping the bottom of the barrel."

There is some opinion among CPAs that ads in professional journals may attract higher quality recruits; at least, a response to such an ad may indicate the applicant reads a professional journal.

#### **4. Walk-ins**

The number of walk-ins is likely to increase as the number of returning veterans increases. Are you prepared to give them an appropriate reception, even if the partners are occupied or out?

You should have a "personal history form" or "application for employment" (Exhibit 4 on page 29) for the applicant to fill out. You should be able to give the applicant either a brochure or a written statement regarding employment in your firm. Your secretary or receptionist should say, "I will put your application on Mr. Smith's desk, and you will hear from him soon." Even if the applicant does not fit your needs, he should hear from you "soon."

#### **5. Employment agencies**

The experience of CPA firms with employment agencies seems to vary widely. Local conditions may determine whether you usefully can or should resort to them. Even the question of who pays the fee is settled differently in various localities. Of course this matter should be clearly understood.

The National Association of Accountants runs a placement service; for information, write to NAA, 505 Park Avenue, New York, New York 10022. If you would like to try a United States-trained foreign student, write to the Institute of International Education, 809 United Nations Plaza, New York, New York 10017.

## 6. Untapped manpower (or womanpower) pools

In evaluating the sources of your recruits, it may be helpful to consider broad employment trends. Because of the draft, probably more women are entering the profession than at any other time since World War II. Also, there is a pronounced trend toward married women going back to work after completing their families. A table showing the worklife expectancy of various categories of women appeared recently in *Occupational Outlook Quarterly* (September 1967) and is reproduced below as Exhibit 3. It reveals that married women, after completing their families, may work for as long as 25 years.

EXHIBIT 3

At the age of	Single woman	Married woman, husband present, no children	Married woman, husband present, children all in school	Widow	Divorcee
	CAN EXPECT TO WORK ABOUT (No. of Years)				
20	45	35		42	43
25	41	30		37	39
30	36	27		32	34
35	31	24	24	27	29
40	26	21	19	23	24
45	22	17	15	18	20
50	17	14	12	13	16
55	13	11	9	10	12
60	10	9	7	7	8
65	8	7	6	6	7

**Source:** Based on data from U.S. Department of Commerce, Bureau of the Census; and U.S. Department of Health, Education, and Welfare, Public Health Service.

In early 1967, about 10 per cent of all accountants were women, according to a Department of Labor report. Nearly three-fourths work for private or industrial firms, and about one-fifth work for government agencies. The remaining small fraction work for independent accounting firms. It seems obvious that there is room for many more women in public accounting. Some CPAs have in recent years hired women for the first time and have found them excellent additions to their firms.

Nonwhite workers are also a source of manpower for CPA firms. An increasing number are hired each year. With educational opportunities for nonwhite citizens rapidly increasing, the number of nonwhite accounting majors is bound to grow, and thus increase the number of nonwhite recruits available to you.

Another relatively untapped source of manpower is the handicapped. There have been a number of physically handicapped CPAs who have enjoyed successful careers. Federal and State employment agencies generally make a notable effort to "place" handicapped people.

Many CPAs have indicated satisfaction with hiring staff assistants from other countries: notably the Philippines, Mexico, Cuba, and Great Britain. If you wish to hire a man in Great Britain, you might try an ad in one or more of the following:

*The Times, Printing House Square, London, E.C. 4 (about \$25 for a one-inch display ad, about \$1.50 per line classified)*

*Glasgow Herald, 65 Buchanan Street, Glasgow, Scotland (about \$10 for a one-inch display, about \$1 per line classified)*

*The Observer (a Sunday paper), 22 Tudor Street, London, E.C. 4 (about \$40 for a one-inch display, about \$2.25 per line classified)*

## Recruiting Brochures

Some firms have found that recruiting brochures are helpful in obtaining the right kind of staff assistants. By reading a brochure, a job applicant gets simple information before appearing for an interview, which can then be conducted on a higher level. In the interest of your firm and the profession as a whole, these brochures should be tops in quality. If for any reason you can't do one that is tops, it is better not to do one at all. Researchers at the University of Michigan have rated the brochures published by CPA firms as better than those published by manufacturing companies. The researchers found that the brochures of CPA firms were especially effective in describing career opportunities, what success depends upon, what is expected of a staff assistant, vacations, and hours worked (with candid statements that the hours are sometimes long).

Both the content and the distribution of these recruiting brochures are subject to the Institute's Code of Professional Ethics. The ethics committee's Opinion Number 9, Section 3 reads as follows:

*The committee is of the opinion that the distribution of staff recruitment brochures should be limited to college faculty and placement officials, students considering interviews and other job applicants. The material should be prepared in a dignified manner, and its purpose should be to assist the college graduates in evaluating the opportunities offered by the prospective employer and in answering questions pertaining to the scope of operations,*

*staff training, possibilities for advancement, working conditions, locations of offices, etc.*

The following outline of a recruiting brochure is submitted as an aid to those firms that may now be considering or actually designing such a brochure. In content, it is a synthesis of the brochures of several firms. Existing brochures cover the topics in varying orders. The order below is suggested because it proceeds quickly to those matters likely to be of paramount interest to potential staff assistants—namely, advancement in the firm and professional development. The topics covered are perhaps a theoretical maximum, and it is likely that no one firm will cover all of them in its brochure. Also, some firms cover a few of the following points in a staff manual which is given to potential recruits. In addition, it may be appropriate to give a potential staffman a document on the firm's training program—what it covers and how it prepares a candidate for the CPA Examination. One firm which holds “rump sessions” of its training program on Saturday mornings—for informal discussion of such matters as APB 9, APB 10, and various tax matters—has found that reports of these sessions have favorably influenced recruiting.

## Outline for a Recruiting Brochure

*Some suggested titles:*

*Your Career in Professional Accounting*  
*Your Career as a Certified Public Accountant*  
*A Career in Professional Accounting with X Firm*  
*A Professional Career with X Firm*  
*Professional Advancement at X Firm*  
*Your Professional Opportunity at X Firm*  
*A Message to Accounting Students from X Firm*  
*Information for Accounting Students—X Firm*

*(These titles are straightforward but not particularly eloquent. Perhaps you can think of a title that expresses better the individuality of your firm.)*

### *I. Who we are—the firm's identity*

- A. Our reputation in the business community*
- B. Our growth*

- C. *Our associations in the profession and in the business community*
- D. *Our varied clients, and the opportunity for diversified experience (specific clients not mentioned)*
- E. *Our record as a firm in which many successful CPAs have begun their careers*
- F. *Our program for professional development*

*(Most brochures begin with a capsule introduction of the firm to the reader, in about two hundred words. Three or four of the above points are usually mentioned in a context that shows why working for the particular firm is a special career opportunity. These points may be elaborated later in the brochure.)*

## *II. Opportunities for advancement*

- A. *Responsibilities at ascending levels of practice*
  - 1. *As staff accountant*
  - 2. *As senior accountant*
  - 3. *As manager*
  - 4. *As partner*
- B. *Summaries of careers of members of the firm*
- C. *What the record shows about qualities needed for advancement in the firm*

## *III. Professional development*

- A. *Training program*
- B. *Getting the CPA certificate*
- C. *On-the-job training*
- D. *Continuing educational activities*
  - 1. *Firm meetings*
  - 2. *Tax institutes and other university-sponsored programs*
  - 3. *Executive development programs*
  - 4. *Society professional development programs*

## *IV. A professional man's standard of living (working conditions)*

- A. *Compensation*
  - 1. *Direct*
  - 2. *Overtime*
  - 3. *Other compensation*
  - 4. *Where the recruit may expect to be in five years*



IV. *A professional man's standard of living (working conditions)*  
(continued)

- B. *Insurance*
  - 1. *Life*
  - 2. *Medical catastrophe*
  - 3. *Accident*
  - 4. *Other*
- C. *Military service*
- D. *Pensions*
- E. *Vacations*
- F. *Transfers*
- G. *Travel*
- H. *Sick pay*

V. *What we do*

- A. *Auditing*  
(*In some brochures, the economic significance of auditing is stressed—the assurance of fairness in financial reporting to third parties and its value in aiding sound decision-making.*)
- B. *Tax services*  
(*Variety of services rendered.*)
- C. *Management services*  
(*In some brochures, a sample of these is listed, as: analysis of operating and financial policies, mergers and acquisitions, preparation of budgets, special costs analyses, government contract costs, inventory control, quality control, work measurement, organization planning, information systems including data processing applications, market research, sales forecasts, estate planning, operations research, analysis of insurance coverage. . . . The point is the scope and diversity of the consulting services offered.*)

VI. *Our clients*

- A. *Manufacturers*
- B. *Wholesalers*
- C. *Retailers*
- D. *Financial institutions*
- E. *Nonprofit institutions*
- F. *Other*

(*Again, the point is diversity, which makes possible broad experience for new staff members. There was a consensus among members of the Institute's ethics committee who read a*

*draft of this booklet that it is poor taste to mention specific clients in a recruiting brochure. The diversified experience, as it affects a new staffman, can be described without using clients' names.)*

## VII. *History of the firm*

- A. *Founding*
- B. *Historically significant engagements*
- C. *Growth in kinds of services rendered—tax, SEC registration, and so forth*
- D. *Data processing and its effect on practice*

*(The theme here is that the firm has been involved in a great variety of some of the most significant economic activities in the business community.)*

## VIII. *The long-range plans of the firm—and how those just coming into the firm may fit in.*

## The Format of Recruiting Brochures

The ethics committee's opinion that recruiting brochures should be "prepared in a dignified manner" would seem to have implications regarding format as well as content. The accounting profession should not get a black eye because the physical appearance of some firm's brochure is tawdry, badly organized, or tasteless. Following are a few observations on the formats of existing and attractive brochures:

If there are 24 or more pages, there is generally a table of contents.

If the firm has several or quite a number of offices, there is always a list and sometimes a map.

There is a visible trend toward use of photographs—and away from the use of commercial art work. The reason may be that little drawings do not suggest very sensitively the quality of the professional accounting environment. Good photographs can. The best photographs in existing brochures do not teach readers anything specific about the services of the firm. But they do convey, with a kind of quiet drama, a suggestion of a firm's intellectual commitment or professional concern.

Some adequate brochures contain neither art nor photographs but depend entirely on text. Certain firms put recruiting brochures

in the same physical format as a special report for a client: they are multilithed and put in a spiral binder. Unless your firm is prepared to invest in really excellent design, perhaps including excellent photographs, there is a good deal to be said for this approach. The effect can be straightforward and workmanlike, and the absence of obvious "sell" can be effective in the overheated recruiting environment. On the other hand, the "corny" quality that goes with third-rate design or art work won't do your image any good.

## A Handy Substitute for a Recruiting Brochure

Which would be more productive in terms of new staff assistants—a brochure, or other activities to an extent equal to the cost of a brochure? If a firm recruits only a few new men each year, extra time spent in interviewing and other direct contact with potential recruits is generally better. The cost per capita of a brochure that is distributed to only a few readers is too high.

There is an alternative. Following a suggestion made by the Institute's committee on personnel recruiting in 1962, several small accounting firms have used an Institute pamphlet, *A Career as a Certified Public Accountant*, along with a letter signed by the partners, in lieu of a firm brochure. The letter details the specific conditions of employment by the firm, while the Institute's pamphlet describes the opportunities in public accounting generally. When the letter and the Institute pamphlet are put together in the same envelope, one has, in effect, a brochure. (The envelope should contain a title with the return address—"An Accounting Career with Smith, Jones & Doe." The envelope may contain a photo or other element of design so that it becomes, in effect, a cover.) The cost of this kind of distribution is insignificant. A sample letter for use in this manner follows.

## Firm Letter to Accompany AICPA Brochure

Dear Student:

The firm of Smith, Jones & Doe, Certified Public Accountants, hopes that you will find the enclosed pamphlet helpful in making a constructive choice of career. It was published by the American Institute of Certified Public Accountants, our national professional society.

Also, we would like to give you the following information about our own firm.

### **Our Growth**

Smith, Jones & Doe was founded in 1951 by John Smith and has grown steadily ever since. It is the largest local firm in the city of Usonia. We occupy the second floor of the Goodrich Building.

Today we serve a variety of commercial, industrial, institutional, and governmental clients located for the most part in or within a fifty-mile radius of Usonia. Most of our clients are small or medium-sized businesses, but we do have some clients of a size large enough to acquaint our staff with the problems of "bigness" as they relate to public accounting.

Our organization consists of from 20 to 25 members, of whom five are general partners. The percentage of partners is unusually high and is evidence of our policy to make promotions as rapidly as individuals merit them. The partners range in age from the early thirties to the late fifties. Two of the five were admitted to partnership after less than ten years' service with the firm, and after starting with our organization as graduates.

Eight of the men on our staff are graduates of your college.

Robert C. Doe, the present senior partner, leads the firm in stimulating a strong interest in education. Mr. Doe has been professor of accounting at Usonia College and is now a consultant. So it is not surprising that men employed by Smith, Jones & Doe have an unusually good opportunity to meet the requirements for attaining the CPA certificate. Fifteen of our staff men in the firm have passed the CPA examination, seven during the past three years.

### **Services Rendered**

The varied services of our firm include:

- (a) Audits and special reports, such as those required by the Securities and Exchange Commission and other regulatory agencies.
- (b) Tax consultation, preparation of tax returns and representation of clients before federal, state and local tax authorities.
- (c) Management advisory services, including design of systems and installation of new methods and procedures.

### **Your Opportunity for Advancement**

Great care has been exercised in the selection and training of our staff. Opportunity for advancement is ever present because of staff vacancies created both by promotions and by placement of some of

our senior staff men in controllerships and other executive positions with our clients.

### **Professional Development**

We are well aware of the need for both on- and off-the-job training and are constantly striving for the most effective combination of the two.

*On-the-Job Training.* Because of the limited size of many of our clients, the usual audit team consists of one senior and two assistants, with a few of our larger engagements requiring one or two semi-seniors and six or eight assistants. This situation assures the staff assistant of close, direct supervision, with the senior in charge being on hand most of the time or as close as the nearest telephone. Direct, personal supervision is supplemented by the use of our staff manual, standard audit programs and forms, and standardized working papers.

*Off-the-Job Training.* At the completion of each engagement all financial statements and schedules and supporting working papers are thoroughly reviewed at the partner level, with the staff member being called in for a discussion, if the situation requires this.

Each fall we conduct a staff training program consisting of eight to nine evening sessions of two hours each. At these meetings small groups informally discuss problem areas and plan the approach to the coming busy season. The firm participates in the professional development programs offered by our state and national professional societies.

Quarterly supervisor's meetings, including staff members down to the senior level, are held principally to review personnel evaluation reports submitted quarterly by members of the supervisory group. Problem areas are discussed thoroughly, with one of the partners being designated to discuss the results with the individual staff members. These quarterly evaluation reports are summarized annually and the results reviewed with each staff member.

In our library we maintain current accounting, auditing, tax and management service literature to encourage the continual professional development of our staff.

### **Working Hours**

Working hours may be irregular, depending upon client needs, but generally average about 2,000 hours per year. Our normal work week consists of five 7½ hour days, but during our peak season (generally from January 1 to April 15) this schedule is increased by the addition of approximately 10 to 12 hours of over-time work.

## **Salaries**

Starting salaries are determined individually, with educational achievements, business experience and other pertinent factors being considered. Regular wage adjustments are made, based upon the staff member's performance, following a thorough review by the partners as a group.

## **Fringe Benefits**

Fringe benefits include hospital and surgical insurance with comprehensive medical expense benefits for each employee; group life insurance; a paid vacation of two weeks at the end of the first year (three weeks following five years of service); sick pay during illness for periods depending on length of service; a profit-sharing plan; payment of professional society fees and dues; and participation in the cost of a CPA coaching course or its equivalent.

## **Usonia**

Among the factors that affect the personal lives of the people in our firm is the happy circumstance that we work and live in Usonia. The constant growth and increasing prosperity of both city and surrounding area augurs well for the future of the whole business community, including Smith, Jones & Doe. Also, the location of the firm's offices in a relatively small and well-planned city reduces commutation time to a minimum, while the accessibility of lakes and countryside helps to keep us healthy and relaxed.

## **An Invitation**

Public accounting is the fastest growing profession in the United States. The number of practitioners has approximately doubled every decade for the past four decades. It has expanded at a comparable rate in intellectual scope.

Our firm is participating in this growth. This letter is merely a generalized statement as to who we are and what we offer to the potential professional accountant. We would welcome discussing further details with you in our offices.

Sincerely yours,

## **Style of the Firm Brochure — or the Firm Letter**

College placement officers are unanimous in urging that recruiters be candid in their literature. This point of view was eloquently expressed in *The Wall Street Journal* of January 27, 1967, by Rich-

ard M. Gummere, Assistant Director of Columbia University's Office of University Placement and Career Planning. Mr. Gummere suggested that the students are fed up with "large words like talent, teamwork, initiative and creativity." What students want to know is: "What will the work really be like, at its best, its worst, its usual? Through his parents, relatives, friends and his own summer jobs, he is aware that responsible work involves excruciating attention to detail, difficult follow-through (especially with people), perplexity, pressure, threat and much disappointment. . . . To our student, this sounds painful, real and interesting. He'd like to know more, but employers send recruiting literature that makes work sound painless, unreal and uninteresting."

No doubt these words apply more to business than to the professions. The advertising habits of business sometimes spill over into the recruiting literature. But anyone who writes recruiting literature today, including a professional man, does well to remember that young readers distrust glowing promises that are not seasoned with realism.



## Before the Interview

John Gardner, the former Secretary of Health, Education and Welfare, has written: "The exacting requirements of a highly organized society lead to the development of ingenious and powerful management techniques—in communications, information processing, cost accounting, personnel and public relations. Such techniques are rarely designed by men who harbor conscious tyrannical purposes. But in the hands of men insensitive to the needs of the individual such techniques do all too often result in the 'processing' of human beings."

The statement suggests two useful morals. (1) Personnel recruiting is by its nature a processing of human beings. But the interviewer should be sensitive to the needs of the person being processed. (2) While CPA firms are processing the recruits, the recruits are processing the CPA firms. Because of today's shortage of qualified professional personnel, the second "processing" is probably the more significant one for CPAs.

In talking with recently hired staff assistants, Institute staff members found a number of instances in which a man was brusquely rejected by Firm A—only to be hired, with many amenities and tokens of respect, by Firm B—and at a much higher salary than Firm A paid to those it did hire. It is impossible for an outsider to make value judgments in such situations. However, it would seem

that certain questions are in order, which each firm can answer for itself.

The main question seems to be: Are you losing capable new staff assistants, not because you can't afford to pay the top salary, but because you are sometimes inept in the recruiting process?

Students become quite sophisticated about the expertise of CPA firms and others in the recruiting process—they have had a lot of experience, perhaps more than you have had. Some of those interviewed by Institute staff made the following comments on their experiences:

### **Positive**

All of the people in the firm [that hired me] had my resume on their desks when they talked with me. But they didn't have to look at it once. They had read it and knew what was in it. They had done their homework.

He talked about the firm's relationship with clients. He demonstrated that I'd have responsibilities.

Everything they told me about my work was clear and honest. I can say it now since I've been working for them for six months.

They were enthusiastic about the firm. I felt it was a progressive outfit.

On the whole, the public accounting firms treat you better than industry. There's more courtesy . . .

He asked me if I would like to go on doing what I had been doing [tax returns—a part-time student job]. I said no, that if that was what he was offering I didn't want to come. I wanted diversified experience. He was obviously pleased I answered that way, and he made me an offer.

He told me of the personal satisfactions of working with his

### **Negative**

One member of the firm called me by my first name—which was okay, I guess. The trouble was—he always got it wrong.

During the interview he spent most of the time talking about my grades. He had my transcript anyway!

He remarked my father is an automobile mechanic—which is true. He sort of hinted that anybody with a background like that isn't good enough for his firm.

I never spoke. He talked all the time about how good his firm was, but he only said things I knew.

The recruiter told me I'd have a great future with the firm. But another partner said the odds were against my ever getting to be a partner.

They mentioned their name to me as if it had—you might say—a religious significance. I told it to a friend of mine and he said, "What's that, a liquor concern?"

It took them a month to write a "Dear John" letter, and they never even met me.

Even when they talk with you, they treat you like *that*! [Respondent

### Positive (Continued)

firm and of the growth and training opportunities.

One of the partners kept asking me questions to get me to talk about accounting. I could see that he wanted to figure out if I would have a proper interest in my work. But that was okay. I only *wanted* to work in a place where they're *involved* in what they're doing; anyway.

### Negative (Continued)

twists his right fist in the palm of his left hand.] Imagine *working* for them!

I told them what one firm had already offered me, and they got mad. They said, "We're a small firm. We can't afford to pay that." But I knew one partner was driving around in a Cadillac and had a home worth \$50,000 twelve years ago and maybe twice as much today. He has a chauffeur too. What do they need to talk to me that way for? If they want cheap help, they want cheap help. But I don't have to *be* cheap help.

A lot of little firms—some of my friends had this experience too—hire you for one or two days a week while you're a student. You do the same kind of work that men get eight thousand a year for in some firms. But *you* get paid two dollars an hour. Then they think you ought to be grateful and stay with them after you graduate.

The recruiter didn't act natural. He was even more strained than I was.

He kept me waiting 30 minutes. I missed keeping another engagement.

It seems likely that most senior majors in accounting talk to about eight or ten firms, and to about five to ten men in each firm, before they finally settle down in a job. So both positive and negative reactions could be reported almost without end. The underlying generalization seems to be that the recruits expect the CPA to be a competent personnel man. Also, it is perhaps a reflection of the profession's gradually improving image that recruits expect to be treated as potential professional men.

New staff assistants generally testify that they read firm brochures and other written material about the firm before interviews. Naturally, they expect that recruiters have also read about them.

When the recruiter has not had an opportunity to examine col-

lege transcripts or resumes, many firms give applicants their own application forms, which should be read before the interview—or indeed, to help determine whether there should be an interview. (See Exhibit 4, pages 29-30, for a typical application form.)

## Appraising a Filled-out Personal History Form

Most CPAs make some phone calls to find out whether the information in a filled-out form is true.

The mix of qualifications indicated must be appraised in the light of what you need. For example, one CPA with a practice in a small city and two nearby towns said, “I look for a man who went to high school in a small town. Young men often go from small towns to a city, but the direction is seldom reversed. Also, I prefer a man who is married and has children, a man who wants to avoid the problems of urban living—crime, chaotic public education and so on.”

In general, the personal history form should not only enable you to judge the technical qualifications of the candidate; it should also help predict whether he will have lasting satisfaction in working for your firm—in its particular working environment.

(Firm Name)

NAME \_\_\_\_\_  
First Middle Initial Last

HOME ADDRESS \_\_\_\_\_ PHONE \_\_\_\_\_

Members of Family in Accounting Profession \_\_\_\_\_

COLLEGE \_\_\_\_\_ Graduation Date or Expected Date \_\_\_\_\_

GRADUATE STUDY \_\_\_\_\_

Accounting Credits on Receiving First Degree \_\_\_\_\_

Orientation: Verbal \_\_\_\_\_ Quantitative \_\_\_\_\_ Total \_\_\_\_\_ Year \_\_\_\_\_  
Level I \_\_\_\_\_ Year \_\_\_\_\_ Level II \_\_\_\_\_ Year \_\_\_\_\_

**QUALITY POINT AVERAGES:** (Indicate highest mark attainable, i.e., A, 4.0, etc.) \_\_\_\_\_

Overall \_\_\_\_\_ Accounting Subjects \_\_\_\_\_

COLLEGE ACTIVITIES (Honors, societies, elective offices, athletics)

**NON-COLLEGE ACTIVITIES** (Hobbies, civic groups, etc.)

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**MILITARY STATUS** (Subject to draft, ROTC, etc.) \_\_\_\_\_

**EMPLOYMENT RECORD**

Employer and address	Nature of work	Dates	Approx. weekly hours
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**REFERENCES**

(Do not include former employers, relatives, or more than one member of college faculty.)

Name and address	Occupation	Years known
1. _____ _____	_____	_____
2. _____ _____	_____	_____
3. _____ _____	_____	_____

**DATE** \_\_\_\_\_ **SIGNATURE** \_\_\_\_\_



## Interviews

While executives and professional personnel men often have great confidence in their own expertise at these half-hour psychoanalytic sessions, researchers have found that men with equal confidence and experience often come to widely different conclusions about the same applicant. The moral of this seems to be that when your subjective impression is at odds with what the applicant has done—as indicated in reliable records, the nature of the man is probably indicated by the records and not by your impression.

When there is doubt about a candidate, the validity of a single impression should be checked against the impressions of others. However, some successful CPA recruiters have warned against the “six-on-one situation”; the reactions of a young candidate in such circumstances may not mean much.

Long and scholarly books have been written about the hazards of interviewing and the misuse of interviewing. Yet, we must interview. So how do we go about it?

Professionals structure their interviews by asking questions. The selection of questions is determined by what they want to know. Generally, they do not need simple information, which they have before the interview begins. Rather, they look for indications of character and values.

Two points must be made about the form of questions: (1) they are open-ended—that is, the answers require explanation and not a yes, no, or other monosyllabic reply; and (2) they are often introduced with an explanation, in which the interviewer shows his



knowledge of the applicant's record and his interest in the applicant's qualifications or life.

Samples follow:

**To get some indication of the applicant's attitude toward accounting:**

I note in your college record that you came to State University with the intention of majoring in mechanical engineering. Then you switched to accounting. Why did you do this?

Which one of your professors helped you the most? How?

Your record shows that in addition to the usual elementary, intermediate, and advanced accounting, you have also studied a number of specializations. Which of these interested you the most? Why?

I see that you were treasurer of your accounting club. Did your club go in for some interesting activities?

**And for those who have already worked, perhaps in part-time jobs if they are still students:**

I see that for two years you have worked on Fridays and Saturdays for X. What did you do? What do you think was your best contribution in this job? Why do you want to leave?

With the experience listed on your record, you must have worked under three or four different supervisors. What kind of supervisor do you think you do your best work with?

You must have worked occasionally under some pressure. How did you make out? Can you describe the engagement?

Did you play a role in any engagement that gave you a chance to use your knowledge and initiative? Could you tell me about it?

Your record states that you have worked as a senior for a year, and that you supervised two men. What kind of men would you choose if you could make up your own audit team?

Could you tell me about your experience in work that gave you the most satisfaction?

**To get some idea of the applicant's relationships with people:**

The records that your placement director gave me have some information about your family as well as you. I see that your father is a foreman in a textile mill. Did he favor your getting a college education. Did his attitude influence you?

How does your wife feel about your working in public accounting?

You certainly have been busy—college, a job, a wife and

one child. Tell me—how do you get any time to spend with the child?

I see that you are a member of a men's club at your church. What kind of activities do you become involved in there?

Who were your closest friends in college? What careers do they plan?

I see you were on the basketball team. Did you find that the other members of the team were your friends off the court as well as during practice?

**To get some idea of the applicant's career goals:**

I see that you are earning eighty-five dollars a week in your part-time job. How do you feel about that?

What influenced you to have an interest in this firm?

What do you hope to be doing in five years? In ten?

What do you believe will be the best kind of contribution you can make to the firm you work for?

Professionals avoid questions to which the applicant can have only one answer, such as—"Do you think you can measure up?"

When you feel that you have reached conclusions on the matters that provided a reason for the interview in the first place, and you have answered the applicant's questions, end the interview. You can say, "Well, that does it. Thank you very much for coming," or some comparable words. Tell the applicant what happens next—that is, that he will hear from you within two weeks, or that if he is to be considered further he will be invited to the firm's offices in order to meet others. It is probable that some firms lose good men because the recruiting process is unnecessarily dragged out. (This procedure may have been established in the days when applicants came "hat-in-hand"; the days have gone but the procedure remains.) If you can make an offer then and there, you will probably strengthen your procedure. If not, perhaps you can at least shorten the procedure by making an offer by letter a short time after the interview, dispensing with the visit to the firm's offices and further interviews.

On the other hand, it may be feasible and desirable to continue the interview in another setting. One CPA said, "I always like to invite a candidate to dinner. Frankly, I want to observe how he handles a knife and fork. Often I invite his wife, suggesting that she might like to know 'what kind of people we are.' In an account-

ing practice in a small city, the kind of wife a young man has can affect his future.”

Whatever arrangements you make for the next step, you close the interview by accompanying the applicant to the door. Then you write your impressions. If you interview a number of candidates, it is helpful to have a form with a series of scales on which evaluations can be checked. (See Exhibit 5, below, for a sample evaluation sheet.)

EXHIBIT 5

NAME \_\_\_\_\_

PERSONAL DATA \_\_\_\_\_

(In order to keep recruiting data from becoming unnecessarily cumbersome, it is well not to repeat data on any “personal history form” you may use (example precedes). The two forms may be stapled together.)

Appraisal to be indicated with a check immediately after interview:

	1	2	3	4	5	6	7	8	9	10
APPEARANCE										
MANNERS										
SPEECH										
POISE										
ENERGY										
MATURITY										
INITIATIVE										

COMMENTS:

(Since response to a human being’s character should never become rigid or routinized—even though system is necessary, you should write a comment spontaneously. Also, you may feel that the firm should make a decision about an offer or not making an offer at this point, and make a note accordingly.)

## The Institute's Testing Program

Generally, the records of applicants provide a sound indication of the degree of their technical competence. Either college records or the results of the Institute's College Accounting Testing Program are usually available. (If results are not on college records, they may be obtained with the applicant's permission from the Institute's Project Office (see address on page 36).)

Where there is no clear indication whether an applicant is technically competent enough to fill an open position, a CPA can always ask the applicant to take the Institute's test, at the firm's expense.

The Level II Achievement Test is widely used in such situations. Norms are available for junior accountants and for higher levels of employed accountants as well. The test simply makes possible an objective comparison of an individual's knowledge of accounting procedures and principles with that of his peers across the nation. The Orientation Test may be used as a measure of accounting learning-ability and general intelligence.

If you wish to obtain and use the tests in your own office, you should nominate a staff member to serve as examiner. This staff member should then apply for the examiner certificate, indicating by his signature on the application form that he agrees to abide by the rules governing the use and control of the tests and test supplies.

Application for examiner certification may be made by any member of the AICPA or by a qualified personnel officer or psychologist nominated by an AICPA member to serve a particular firm. An examiner certified within a firm is permitted to give the tests only

to employees or prospective employees of his firm or his firm's clients.

To assist firms that may not find it feasible to devote time and personnel to the administration of tests, testing centers have been established in a number of locations throughout the country.

The advantage of having an examiner in the firm is that you may give and score the tests when you choose. To apply for an examiner certificate or to arrange for testing, write to AICPA Testing Project Office, 304 East 45 Street, New York, New York 10017; telephone OR 9-7070.

## Making an Offer

What should you pay in salaries? What can you afford? While the goals of your firm and local conditions will no doubt strongly influence your decision, you may find the following picture of national conditions helpful. (Many young accountants, and students who intend to become accountants, are highly mobile—willing to go wherever they may be attracted.)

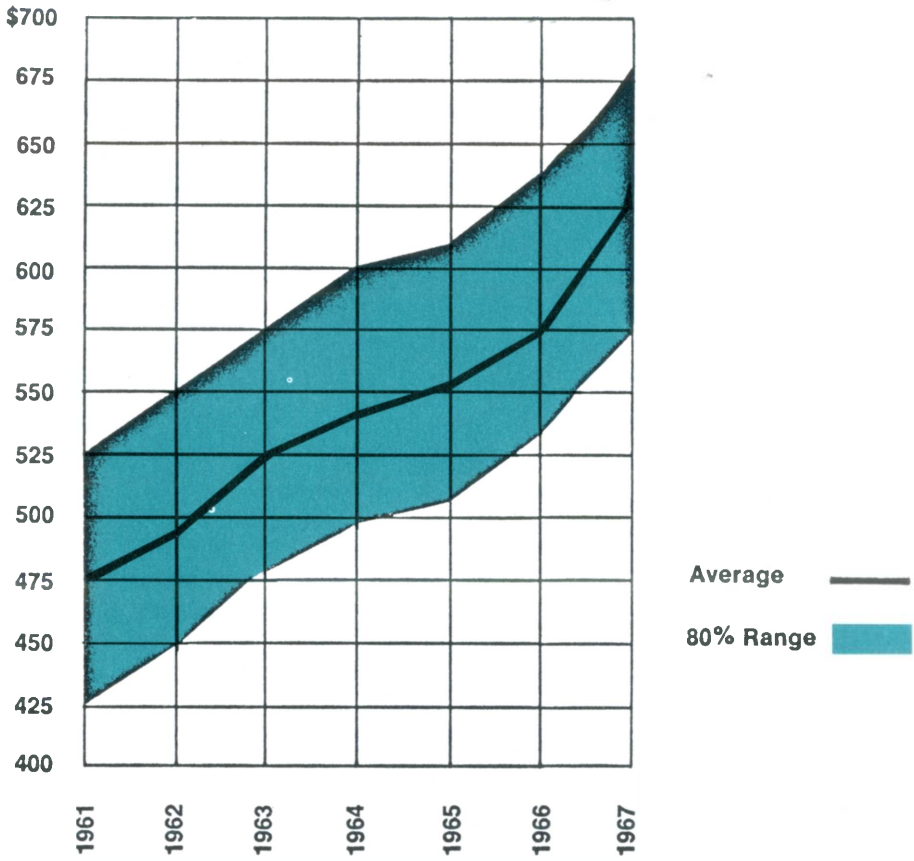
In the graph, appearing as Exhibit 6, page 38, the trend in first salaries for new college graduates is based on the surveys of the College Placement Council since 1961 (the first year the Council obtained data for acceptances of positions in public accounting).

The Institute's interviews with students and newly employed staff assistants showed that it is important, both for reputations of firms and for the image of the profession as a whole, that each firm write a "Dear John" letter to each rejected applicant. It is well to write these letters as soon as the applicant is rejected, since he can make further plans undeterred by false hopes.

If the firm met the applicant through a college placement office, that office should be notified.

If you write a letter offering a position, what you say in the letter becomes, in effect, orientation as well as recruiting. (And that goes beyond the scope of this booklet.)

## Monthly salary



# The Principles and Practices of College Recruiting

Odiorne and Hann have written: "Many novices at manhunting are amazed at the pace and ferocity of competition and consequently the level of preparation and performance needed to succeed."

It was no doubt an awareness of this situation that brought about the publication of "The Principles and Practices of College Recruiting," by the Chamber of Commerce of the United States and The College Placement Council, Inc.

The recruiting CPA who is not already familiar with this document should read it, paying particular attention, of course, to the section on "responsibilities of the employer." It is herewith reprinted:

## General Principles

It is in the best interests of students, colleges, and employers alike that the selection of careers be made in an objective atmosphere with complete understanding of all the facts.

Therefore, the recruiting of college students for employment by business, industry, government, and education should be carried out by the employers, students, and college authorities to serve best the following objectives:

1. To promote a wise and responsible choice of a career by the student for his own greatest satisfaction, minimum wasteful turnover, and most fruitful long-term investment of his talents for himself, for his employer, and for society.
2. To strengthen in him a high standard of integrity and a con-



## **General Principles (continued)**

cept of similar standards in the employing organizations of the country.

3. To develop in the student an attitude of personal responsibility for his own career and advancement in it, based on performance.

4. To minimize interference with the educational processes of the college and to encourage completion of the individual's plans for further education.

## **Practices and Procedures**

### *Responsibilities of the Employer*

1. The employer should contact the placement office well in advance regarding desired interview dates, broad categories of employment expected to be available, college degrees, and other pertinent requirements. He should advise [the placement office] promptly [of] any change in his original request or subsequent arrangements.

2. The employer should provide suitable literature to give students a true and factual picture of the employing organization. This material should be supplied in sufficient quantities and well in advance of the interviewing date.

3. When both the parent organization and subsidiary or affiliated organization conduct interviews in the same college, the respective interviewers should explain clearly their missions and the connections, both to the placement office and to the students.

4. Not more than two and preferably only one interviewer representing an employer should appear for each interview schedule. Arrangements for more than two interviewers should be made in advance, and only for reasons considered adequate by the placement office.

5. The placement or other appropriate officer of the college should be advised in advance of any plans for campus visits by the representatives of an employer, including alumni of the college, to acquaint faculty members or students with company employment activities or opportunities. Such representatives should exercise scrupulous care to avoid undue demands on the time of faculty members or students.

6. An employer who desires to contact an individual student at the time of his interview visit should communicate with the individual well in advance with a notice to the placement office.

7. Prior to or at the time of the offer of employment, the employer should clearly explain to the placement office and to the student all conditions of employment.

8. The interviewer should be punctual. He should tell the placement officer when he will arrive as well as his expected departure time. Every effort should be made to avoid last minute cancellations.

9. The interviewer should very carefully follow the interview time schedule agreed upon with the placement office.

10. As soon as possible following an interview, the employer should communicate with the student and the placement office concerning the outcome of the interview.

11. The employer should give the student reasonable time to consider his offer, and in no case should the student be pressured into making a decision concerning employment.

12. If the employer invites a student to visit his premises for further discussion of employment, the visit should be arranged to interfere as little as possible with class schedules. He should explain what expenses will be paid, how, and when. Invitations for this purpose should be made only on an individual basis and the employer should avoid elaborate entertaining or overselling.

13. The employer should not offer a student special payments, gifts, bonuses, or other inducements, nor should he compensate or favor a third party to prevail upon the student to accept an employment offer.

14. Employers should not raise offers already made, except when such action can be clearly justified as sound industrial relations practice; such as, when an increase in hiring rate is required on an over-all basis to reflect salary adjustments in the employing organization.

15. The employer should keep the placement office informed concerning his interest in particular students and his negotiations with them.

16. When a student has declined a job offer, the employer should accept that decision as final. If for any reason the employer wishes to re-establish contact with the student, he should do so only through the placement office.

17. The employer should engage each student who has accepted his offer except when failure to do so is the direct result of contingencies explained during the interview or unavoidable economic factors not foreseen when the offer was made.

### *Responsibilities of the College*

1. As part of its general obligation for the development of the student, the college should accept responsibility for stimulation of his thinking about his career objectives and for assistance in overcoming handicaps which may hinder his progress toward objectives appropriate for him. Competent counseling services should be provided for this purpose, available to individual students.

2. The placement office should inform employers concerning the number of students available for interview in the several curricula and the dates of graduation. This information should be sent as soon as it is available.

3. The placement office should announce to students early in the school year which employers will interview students and when. The

## **Practices and Procedures (*continued*)**

placement office should make such revised announcements from time to time as may be necessary.

4. The placement office should make employment literature available to students and faculty.

5. When an employer is looking for graduates in several fields (e.g., engineering, psychology, physics), the placement office should issue announcements to all qualified students concerned, and, so far as practicable, should schedule interviews for those who express interest.

6. The placement office should not restrict the number of interviews per student, except as necessary to discourage indiscriminate "shopping."

7. The college should provide adequate space and facilities for quiet and private interviews.

8. The placement office should provide interviewers with available records of those students in whom they are interested.

9. The placement office should arrange for interviewers to meet faculty members who know students personally and can provide information about their work and qualifications.

10. The placement officer and faculty members should counsel students but should not unduly influence them in the selection of jobs.

11. The placement office should make certain that students are acquainted with this statement of "Principles and Practices of College Recruiting."

## ***Responsibilities of the Student***

1. In seeking company interviews, the student should recognize his responsibility to analyze his interests and abilities and consider carefully his career objective and appropriate ways of meeting it. He should read available literature and consult other sources for information about the employer and organize his thoughts in order that he may intelligently ask and answer questions.

2. The student should contact the placement office well in advance regarding desired interviews or cancellations.

3. The student should use care in filling out such forms as may be requested in preparation for interviews.

4. In his interviews, the student should recognize that he is representing his college, as well as himself, and should be punctual and thoroughly businesslike in his conduct.

5. The student should promptly acknowledge an invitation to visit an employer's premises. He should accept an invitation only when he is sincerely interested in exploring employment with that employer.

6. When a student is invited to visit an employer's premises at

the employer's expense, he should include on his expense report only those costs which pertain to the trip. If he visits several employers on the same trip, costs should be prorated among them.

7. As soon as the student determines that he will not accept an offer, he should immediately notify the employer.

8. The student should not continue to present himself for interviews after he has accepted an employment offer.

9. Acceptance of an employment offer by the student should be made in good faith and with the sincere intention of honoring his employment commitment.

10. The student should keep the placement office advised concerning his employment negotiations in accordance with the policy of his placement office.

## Conclusion

This booklet has served its purpose only if it has stimulated you to reappraise your own recruiting program and to improve it.

In conclusion, some questions:

- Do you spend an amount of time and money on recruiting that is commensurate with the goals of your firm?
- Are you finding recruits in the right places?
- Are you building lasting relationships with sources of good recruits?
- Are you looking for the right kind of recruit?
- Should you use a previously untapped pool of manpower (or womanpower)?
- Should you publish a recruiting brochure?
- If you have a recruiting brochure, in what respects can you improve it?
- Are you organized to interview recruits effectively? Are the right people doing the interviewing? Do they have adequate information about recruits before they interview?
- Does your interviewing provide an effective check on the potential adjustment of recruits to work in your firm? If not, why not?
- If you find yourself burdened with technically incompetent new staff men, could you make better use of the Institute's testing program?
- Are your salaries too low or too high?
- In recruiting, do you meet the responsibilities of employers as set forth by the Chamber of Commerce and the College Placement Council?
- Is your recruiting strengthening or weakening your firm?
- Do you have a plan for meeting future manpower needs?

## A note on books and periodicals

This booklet was written for men who don't have time to make a thorough study of manpower problems. So an extensive bibliography seems out of order.

However, the following are recommended for those who may be willing and able to spend *some* further time in the kind of study and thought that may help your planning:

*The Journal of College Placement*, 35 East Elizabeth Avenue, Bethlehem, Pennsylvania 18018. A quarterly with excellent articles by leading authorities in manpower field. Contains best available annual survey of salaries, including a large sample of new graduates who are entering public accounting. (\$5 a year, \$8.50 two years, \$12 three years.)

*Recruiting Trends*, 20 North Wacker Drive, Chicago, Illinois 60606. A monthly newsletter for recruiting executives. It reports trends in salaries, fringe benefits, tuition reimbursement, housing services, advertising, moving allowances, pending legislation, Washington committee action, recruiting brochures, etc. (\$25 a year.)

*Effective College Recruiting*, by George S. Odiorne and Arthur S. Hann, Bureau of Industrial Relations, The University of Michigan, Ann Arbor, Michigan 48108. A comprehensive study of the whole process, based on thorough research.

*The Recruitment Function*, by Roger H. Hawk, American Management Association, 135 West 50 Street, New York, New York 10020. A clear study that will probably help most organizations that recruit quite a number of new people every year.

*Personnel Interviewing—Theory and Practice*, by Felix M. Lopez, McGraw-Hill Book Co., 330 West 42 Street, New York, New York 10036. A study in depth.

